## IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

MEMORANDUM DECISION AND ORDER ON DEFENDANTS' APRIL 1, 2008 FILING

VS.

JOHN J. GAURUDER, et al.,
Defendants.

Case No. 1:06-CV-88 TS

On March 24, 2008, the Court issued an Order<sup>1</sup> adopting in full the Report and Recommendation of the Magistrate Judge and entering default judgment against Defendants John and Jana Gauruder, and Jana Gauruder, as Trustee of High Tetons, A Trust. On April 1, 2008, Defendants filed a "Notice Upon This Court Under Authority of Federal Rules of Evidence, Rule 201(f) With Continuance of Rule 201(d) Mandatory Judicial Notice of Adjudicative Fact(s) by Denial of Defendant(s) John J. and Jana Gauruder's Substantial Rights as Affected by Determinative Law Pursuant F.R.C.P., Rule 3 and U.R.C.P., Rule 3(a)(1)."<sup>2</sup> As this document was filed within 10 days of the entry of default judgment and appears to challenge the

<sup>&</sup>lt;sup>1</sup>Docket No. 50.

<sup>&</sup>lt;sup>2</sup>Docket No. 52.

substantive basis for the judgment, the Court will construe it as a Motion to Alter or Amend a Judgment under Federal Rule of Civil Procedure 59(e).

The following grounds warrant a motion to reconsider under Rule 59(e): "(1) an intervening change in the controlling law, (2) new evidence previously unavailable, and (3) the need to correct clear error or prevent manifest injustice." "Thus, a motion for reconsideration is appropriate where the court has misapprehended the facts, a party's position, or the controlling law. It is not appropriate to revisit issues already addressed or advance arguments that could have been raised in prior briefing."

Defendants' April 1 filing merely rehashes issues and arguments already decided by the Court. The Court finds—as it did before—that Defendants' contentions are without merit.

Accordingly, it is hereby

ORDERED that any relief sought in Defendants' April 1, 2008 filing [Docket No. 52] is DENIED.

DATED April 11, 2008.

BY THE COURT:

ED STEWART

United States District Judge

<sup>&</sup>lt;sup>3</sup>Servants of Paraclete v. Does, 204 F.3d 1005, 1012 (10th Cir. 2000).

<sup>&</sup>lt;sup>4</sup>*Id*. (citation omitted).